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TOWN OF SALISBURY



Annual Report

1987

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TOWN OFFICERS**MODERATOR**

Edward D. Bailey, '88

SELECTMEN

Bruno Floro, '88

Kathleen Downes, '89

John Kepper, '90

ADMINISTRATIVE ASSISTANT TO THE SELECTMEN

Edward C. Becker

TOWN CLERK

Dora Rapalyea, '88

DEPUTY TOWN CLERK

Gayle Landry

TAX COLLECTOR

Dorothea Lovejoy, '88

DEPUTY TAX COLLECTOR

Gayle Landry

TREASURER

Norma C. Lovejoy, '88

SUPERVISORS OF THE CHECKLIST

Fred Adams, '88

Arthur Schaefer, Sr., '90

Russell Benedict, '92

CHIEF OF POLICE

Joseph M. Heath, III

FIRE CHIEF

Edwin Bowne

ROAD AGENT

Leon Jones, '88

LIBRARY TRUSTEES

Lisa Uhrin, '88

Nancy F. Zink-Mailloux, '90

Sandra Miller, '88

Joy Chamberlin (resigned)

LIBRARIAN

Gail Clukay

TRUSTEES OF TRUST FUNDS

Daniel Hughes, '88	Polly Adams, '89	Gudmund Ipsen, '90
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BUDGET COMMITTEE

Norma C. Lovejoy, '88	Lawrence Reagan, '88	Donald Nixon, '88
David Chamberlin, '89	Charles Haight, '89	Kenneth Mailloux, '89
Peter Merkes, '90	Edward Sawyer '90	Sandra Miller, '90
	Bruno Floro (Ex officio)	

PLANNING BOARD

Daisy Dunham, '88	Kevin Connor, '89	Wilfred Grendell, Jr., '89
Newton deHaro, '90		Brenda Boda — Alternate
	John Kepper (Ex officio)	

ZONING BOARD OF ADJUSTMENT

David Fredette, '88	Irene Plourde, '88	Peter Chestnut, '89
Sharon MacDuffie, '89		

Alternates:

Norma Lovejoy
Mary Phillips

HEALTH OFFICER

Charles Alexander

OVERSEER OF PUBLIC WELFARE

Board of Selectmen

FOREST FIRE WARDEN

Kenneth Mailloux

BUILDING INSPECTOR

Daisy Dunham

RECREATION COMMITTEE

Karen Hooper	Sharon MacDuffie	Nancy Zink-Mailloux
Rouleen Koelb	Irene Plourde	Mary Hattan
Bob Kinne		Steve Wiley

WARRANT FOR THE ANNUAL TOWN MEETING

THE POLLS WILL BE OPEN FROM 1:00 P.M. TO 9:00 P.M.
BUSINESS MEETING AT 7:30 P.M.

To the Inhabitants of the Town of Salisbury in the County of Merrimack in the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in Salisbury on Tuesday, the 8th day of March 1988 at one o'clock in the afternoon to act upon the following subjects by ballot:

1. To choose all necessary Town Officers for the ensuing year.
2. To vote by Official Ballot the Amendments to the Salisbury Building Code (as proposed by the Planning Board) and printed in the Town Report.
3. To vote by Official Ballot the adoption of RSA 202-A:11-b to permit the public library to retain all money it receives from its income-generating equipment to be used for general repairs and upgrading and for the purchase of books, supplies, and income-generating equipment.

And to meet at 7:30 PM for the deliberative session to act on the following subjects:

4. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.

5. To see if the Town will (i) vote to rescind the vote adopted by warrant article at town meeting, March 12, 1985, relating to replacement of Pingree Bridge (which warrant article authorized the Selectmen to issue notes or bonds for the sum of fifty-four thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing Pingree Bridge and enabling the Town to apply for state and federal aid for said replacement) and (ii) vote to authorize the Selectmen to issue notes or bonds for the sum of fifty-four thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate the said sum for the purpose of replacing or improving and repairing Pingree Bridge to at least a ten (10) town certified truck weight and enabling the Town to apply for state and federal aid for said replacement or repair and improvement. The decision to replace or repair and improve shall be made by the Selectmen. (By petition) (By ballot)

6. To see if the Town will vote to amend the purpose of the Pingree Bridge Capital Reserve Fund, pursuant to RSA 35:16. The amended purpose of the Fund is to finance the Town's share of the cost of the replacement or the repair and improvement of Pingree Bridge. (By petition)

7. To see if the Town will vote to amend and clarify the purposes for raising and appropriating funds for Pingree Bridge as follows: To see if the Town will vote to authorize the Selectmen to issue notes or bonds for the sum of fifty-four

thousand dollars (\$54,000.00) and perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and to raise and appropriate said sum for the purpose of replacing in its present location or the repairing of Pingree Bridge and enabling the Town to apply for state and federal aid for said replacement. (By petition) (By ballot)

8. To see if the Town will vote to amend and clarify the purposes of the Pingree Bridge Capital Reserve Fund, established in 1985, to the following purpose: To see if the Town will vote to establish a Capital Reserve Fund, pursuant to RSA 35:1, to be entitled the Pingree Bridge Capital Reserve Fund, and to appoint the Board of Selectmen as agent for the Town to carry out the purpose of the Fund. The purpose of the Fund is to finance the Town's share of the cost for the replacing in its present location or the repairing of Pingree Bridge. (By petition)

9. To see if the Town will vote to establish a Capital Reserve Fund to be entitled, Solid Waste Facility Capital Reserve Fund and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund. The purpose of the fund is to provide the funds for studying, designing, permitting and closure of the Salisbury Landfill and creation of a Transfer Station at the same site.

10. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 to be put in the Solid Waste Facility Capital Reserve Fund (SWFCRF).

11. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be put in the Emergency Services Equipment Capital Reserve Fund, established in 1987.

12. To see if the Town will vote to raise and appropriate the sum of \$3,000.00 to be put in the Recreational Facilities Capital Reserve Fund, established in 1987.

13. To see if the Town will vote to raise and appropriate the sum of \$6,000.00 to be put into the Pingree Bridge Capital Reserve Fund, established in 1985.

14. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be put in the Reassessment of the Town Capital Reserve Fund, established in 1986.

15. "Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes."

16. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

17. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

18. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the Town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid

or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42.

19. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under \$2,500.00.

20. To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto.

21. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 8th day of February, 1988.

JOHN KEPPEL

Chairman

BRUNO FLORO

KATHLEEN DOWNES

Board of Selectmen

A true copy of the 1988 Salisbury Town Warrant—Attest:

JOHN KEPPEL

Chairman

BRUNO FLORO

KATHLEEN DOWNES

Board of Selectmen

PROPOSED BUDGET 1988

PURPOSES OF APPROPRIATIONS

GENERAL GOVERNMENT

Town Officers' Salary
 Town Officers' Expenses
 Election and Registration Expenses
 Cemeteries
 General Government Buildings
 Planning and Zoning
 Legal Expenses
 Association Dues
 Central Planning Com.

PUBLIC SAFETY

Police Department
 Fire Department
 Civil Defense

Building Inspection

HIGHWAYS, STREETS & BRIDGES

Town Maintenance
 General Highway Department Expenses
 Street Lighting
 Highway Projects
 Flood Damage

	Actual Appropriations 1987	Actual Expenditures 1987	Select- men's Budget 1988	Recom- mended by Budget Committee 1988	Not Recom- mended by Budget Committee
	\$ 11,250	\$ 9,801	\$ 11,550	\$ 11,500	
	24,050	20,610	21,450	21,450	
	600	527	2,400	2,400	
	3,000	1,700	3,000	3,000	
	18,000	13,870	17,200	17,200	
	2,400	1,436	2,200	2,200	
	2,500	1,654	2,500	2,500	
	700	657	550	550	
	530	530	614	614	
	13,100	11,774	13,501	13,501	
	16,800	15,850	22,115	22,115	
	1		1	1	
	2,175	2,837	3,000	3,000	
	38,750	54,363	41,750	41,750	
	8,400	6,040	8,400	8,400	
	1,250	1,185	1,200	1,200	
	57,250	51,599	43,700	43,700	
		18,100			

SANITATION	16,000	15,630	16,150	16,150
Solid Waste Disposal			1,134	1,134
Concord Coop				
HEALTH				
Health Department	100	70	100	100
Hospitals and Ambulances	1,650	1,650	1,750	1,750
Animal Control	100	140	100	100
WELFARE				
General Assistance	1,000	986	1,000	1,000
Old Age Assistance and Aid to the Disabled	1			
Community Action Programs	680	680	768	768
Mediation	1		1	1
CULTURE AND RECREATION				
Library	7,224	7,224	8,176	8,176
Parks and Recreation	2,035	1,398	2,025	2,025
Patriotic Purposes	1,250	1,399	1,250	1,250
DEBT SERVICE				
Principal of Long-Term Bonds & Notes	10,000	10,000	10,000	10,000
Interest Expense—Long-Term Bonds & Notes	1,800	1,963	1,340	1,340
Interest Expense—Tax Anticipation Notes	1		1	1
CAPITAL OUTLAY				
Police Cruiser	13,500	12,895		
Emergency Service Equipment	4,800	4,696		
Town Ramp	2,000	2,000		
South Road Bridge Replacement	43,875			
Solid Waste Projects			30,000	30,000
Recreation Capital Project			2,000	2,000

OPERATING TRANSFERS OUT

Payments to Capital Reserve Funds:

Recreation Capital Res. Fund	5,000	5,000	3,000	3,000
Pingree Bridge Capital Reserve	6,000	6,000	6,000	6,000
Revaluation Capital Reserve Fund	5,000	5,000	5,000	5,000
Emergency Service Equipment Capital Reserve	5,000	5,000	5,000	5,000
Landfill Closing			10,000	10,000
MISCELLANEOUS				
FICA, Retirement & Pension Contributions	2,500	2,314	2,500	2,500
Insurance	19,000	19,065	13,350	13,350
Unemployment Compensation	250	151	250	250
TOTAL APPROPRIATIONS	\$349,524	\$315,794	\$316,026	\$316,026

Less: Amount of Estimated Revenues, Exclusive of Taxes

Amount of Taxes to be Raised

SOURCES OF REVENUE				
TAXES				
Resident Taxes				
Yield Taxes				
Interest and Penalties on Taxes				
Land Use Change Tax				
INTERGOVERNMENTAL REVENUES—STATE				
Shared Revenue—Block Grant				
Highway Block Grant				
Reimb. a/c State-Federal Forest Land				
	Estimated Revenues 1987	Actual Revenues 1987	Selectmen's Budget 1988	Estimated Revenues 1988
	\$ 5,500	\$	\$	\$
	5,000	11,854	5,000	5,000
	7,000	5,003	5,000	5,000
	2,000	11,520	9,000	9,000
	7,661	7,373	7,500	7,500
	37,219	35,135	37,659	37,659
	750	1,325	750	750

Flood Reimbursement
 Flood Control-County
 INTERGOVERNMENTAL REVENUES—FEDERAL

PILT	13,947	17,078	17,100	17,100
LICENSES AND PERMITS	150			
Motor Vehicle Permit Fees	1,775	1,836	1,850	1,850
Dog Licenses	45,000	57,590	50,000	5,000
Business Licenses, Permits and Filing Fees	900	774	700	700
CHARGES FOR SERVICES	300	331	300	300
Income from Departments	4,000	2,565	2,500	2,500
Rent of Town Property	300	500	300	300
Insurance Adjustment		3,568		
MISCELLANEOUS REVENUES				
Interest on Deposits	5,000	6,505	5,000	5,000
Sale of Town Property		675		
Miscellaneous	2,100	2,006	2,000	2,000
OTHER FINANCING SOURCES				
Proceeds of Bonds and Long-Term Notes	43,875			
Withdrawal from Capital Reserve	21,300	19,695	1,000	1,000
Revenue Sharing Fund	12,000	11,990		
Fund Balance	34,000		13,000	13,000
TOTAL REVENUES AND CREDITS	<u>\$249,777</u>	<u>\$197,314</u>	<u>\$158,659</u>	<u>\$158,659</u>

**1987 EXPENDITURES AND
1988 SELECTMEN'S PROPOSALS
Breakdown for line items**

Line Item	1987 Appropriation	1987 Expenditures	1988 Proposal
Town Officer's Salaries	<u>\$11,250</u>	<u>\$ 9,800</u>	<u>\$11,550</u>
a. Selectmen	2,700	2,700	2,700
b. Treasurer	600	600	600
c. Tax Collector	1,200	1,200	1,500
d. Deputy Tax Collector	500	666	500
e. Tax Collector Fees	2,000	708	2,000
f. Town Clerk	1,500	1,500	1,500
g. Deputy Town Clerk	750	556	750
h. Town Clerk Fees	2,000	1,869	2,000
Town Officers' Expenses	<u>\$24,050</u>	<u>\$20,061</u>	<u>\$21,450</u>
a. Labor	13,850	10,862	11,000
b. Telephone	1,000	794	1,000
c. Mileage	400	128	400
d. Audit	2,750	2,700	2,850
e. Town Report	1,500	1,414	1,500
f. Tax Preparation	1,500	1,909	2,000
g. Postage	900	366	600
h. State and County Fees	350	195	300
i. General Expenses	1,200	1,406	1,200
j. Supplies	600	319	800
General Government Buildings	<u>\$18,000</u>	<u>\$13,869</u>	<u>\$17,200</u>
a. Fuel Oil/Heat	3,000	1,901	2,700
b. Electricity	2,500	2,341	2,500
c. Maintenance	4,500	3,477	4,000
d. Projects	8,000	6,148	8,000
Paint back of fire station, ramp at Academy Hall, Town grounds grading and seeding, remove chimneys from library			
Police Department	<u>\$13,100</u>	<u>\$11,783</u>	<u>\$13,501</u>
a. Labor	8,250	6,875	8,250
b. Cruiser Expenses	1,150	603	1,150
c. General Expenses	1,300	1,892	1,300
d. Telephone	1,400	1,313	1,400
e. Dispatch	1,000	1,100	1,401

Fire Department	<u>\$16,800</u>	<u>\$23,023</u>	<u>\$22,115</u>
a. Maintenance	3,000	4,182	3,300
b. Training	800	630	500
c. Capital Compact	1,700	1,723	2,000
d. Radio Repair	700	1,672	400
e. Telephone	400	410	600
f. Miscellaneous	1,000	567	1,000
g. Penacook Rescue	2,000	2,000	2,000
h. Rescue (Operation)	2,500	1,387	2,690
i. Incentive Reimbursement	4,700	3,350	4,700
j. Pager Maintenance			350
k. New Equipment			4,225
l. Fireman's Insurance			350
Insurance	<u>\$19,000</u>	<u>\$18,490</u>	<u>\$13,350</u>
a. Workers Compensation	2,500	2,538	2,500
b. Town Officers' Bonds	550	571	600
c. NHMA Insurance Pool	15,950	15,381	10,250

PROPOSED BUILDING CODE AMENDMENT

The following Article would replace the existing section of the Building Code pertaining to Flood Plain Development. Adoption of these changes is required for Salisbury's continued participation in the National Flood Insurance Program.

ARTICLE VII. FLOODPLAIN DEVELOPMENT REGULATIONS.

The following regulations shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency in its "Flood Insurance study for the Town of Salisbury, NH" together with the associated Flood Insurance Rate Maps and Flood Boundary and Floodway maps of the Town of Salisbury, dated April 15, 1986, which are declared to be a part of this Ordinance.

A. DEFINITIONS.

"Area of shallow flooding" means a designated AO or AH zone on a community's Flood Insurance Rate Map (FIRM) with a one percent or greater annual chance of flooding to an average depth of one to three feet where a clearly defined channel does not exist, where the path of flooding is unpredictable and where velocity flow may be evident. Such flooding is characterized by ponding or sheet flow.

"Area of special flood hazard" is the land in the flood plain within a community subject to a one percent or greater chance of flooding in any given year. The area may be designated as Zone A on the FHBM. After detailed ratemaking has been completed in preparation for publication of the FIRM, Zone A usually is refined into Zones A, AO, AH, A1-30, AE, or A99.

"Base Flood" means the flood having a one percent chance of being equalled or exceeded in any given year.

"Basement" means any area of the building having its floor subgrade (below ground level) on all sides.

"Building" — see "structure."

"Development" means any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations.

"Flood Boundary and Floodway Map" (FLOODWAY) is an official map of the community, on which the Federal Emergency Management Agency has delineated the "Regulatory Floodway." This map should not be used to determine the correct flood hazard zone or base flood elevation, the Flood Insurance Rate Map (FIRM) will be used to make determinations of flood hazard zones and base flood elevations.

"Flood elevation study" means an examination evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, as an examination, evaluation and determination of mudslide (i.e., mudflow) and/or flood-related erosion hazards.

"Flood Hazard Boundary Map" (FHBM) means an official map of a community, issued by the Federal Emergency Management Agency, where the boundaries of the flood, mudslide (i.e., mudflow) related erosion areas having special hazards have been designated as Zone A.

“Flood Insurance Rate Map” (FIRM) means an official map of a community, on which the Federal Emergency Management Agency has delineated both the special hazard areas and the risk premium zones applicable to the community.

“Flood Insurance Study” see “flood elevation study.”

“Flood plain” or “flood-prone area” means any land area susceptible to being inundated by water from any source.

“Flood proofing” means any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, structures and their contents.

“Floodway” — see “regulatory floodway.”

“Highest adjacent grade” means the highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.

“Lowest Floor” means the lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building’s lowest floor: Provided, that such enclosure is not built so as to render the structure in violation of the applicable non-elevation design requirements of this ordinance.

“Mean sea level” means, for purposes of the National Flood Insurance Program, the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which base flood elevations shown on a community’s Flood Insurance Rate Map are referenced.

“Manufactured home” means a structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For flood plain management purposes the term “manufactured home” also includes park trailers, travel trailers, and other similar vehicles placed on a site for greater than 180 consecutive days. For insurance purposes the term “manufactured home” does not include park trailers, travel trailers, and other similar vehicles.

“Manufactured home park or subdivision” means a parcel (or contiguous parcels) of land divided into two or more manufactured home lots for rent or sale.

“100-year flood” see “base flood.”

“Regulatory floodway” means the channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than one foot at any point. These areas are designated as floodways on the Flood Boundary and Floodway Maps.

“Riverine” means relating to, formed by, or resembling a river (including tributaries), stream, brook, etc.

“Special flood hazard area” means an area having special flood, mudslide (i.e., mudflow) and/or flood-related erosion hazards, and shown on an FHBM or FIRM as Zone A, AO, A1-30, AE, A99, and AH. (See Area of Special Flood Hazard)

“Structure” means for floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground,

as well as a manufactured home.

“Start of Construction” includes substantial improvement, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure.

“Substantial improvement” means any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds fifty percent of the market value of the structure. The market value of the structure should be (1) the appraised value of the structure prior to the start of the initial repair or improvement, or (2) in the case of damage, the value of the structure prior to the damage occurring. For the purposes of this definition, “substantial improvement” is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. The term does not, however, include any project for improvement of a structure required to comply with existing health, sanitary, or safety code specifications which are solely necessary to assure safe living conditions or any alteration of a structure listed on the National Register of Historic Places.

“Water surface elevation” means the height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, (or other datum, where specified) of floods of various magnitudes and frequencies in the flood plains of coastal or riverine areas.

B. All proposed development in any special flood hazard areas shall require a permit.

C. The Building Inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is in a flood-prone area, all new construction and substantial improvements shall (i) be designed (or modified) and adequately anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, (ii) be constructed with materials resistant to flood damage, (iii) be constructed by methods and practices that minimize flood damages, and (iv) be constructed with electrical, heating, ventilation, plumbing, and air conditioning equipment and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

D. Where new and replacement water and sewer systems (including on-site systems) are proposed in floodprone areas the applicant shall provide the Building Inspector with assurance that new and replacement sanitary sewage systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

E. The Building Inspector shall maintain for public inspection, and furnish upon request, any certification of flood-proofing and the as built elevation (in relation to mean sea level) of the lowest floor (including basement) of all new or substantially improved structures, and include whether or not such structures contain a basement. If the structure has been floodproofed, the as built elevation (in relation to mean sea level) to which the structure as floodproofed. This information must be furnished by the applicant.

F. The Building Inspector shall review proposed developments to assure that all necessary permits have been received from those governmental agencies from which approval is required by Federal or State law, including Section 404 of the Federal Water Pollution Control Act amendments of 1972, 33 U.S.C. 1334. It shall be the responsibility of the applicant to certify these assurances to the Building Inspector.

G. In riverine situations, prior to the alteration or relocation of a watercourse, the applicant for such authorization shall notify the Wetlands Board of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector.

Within the altered or relocated portion of any watercourse, the applicant shall submit to the Building Inspector, certification provided by a registered professional engineer assuring that the flood carrying capacity of the watercourse has been maintained.

Along watercourses that have a designated Regulatory Floodway no encroachments, including fill, new construction, substantial improvements, and other development are allowed within the designated Regulatory Floodway that would result in any increase in flood levels within the community during the base flood discharge. In Zone A the Building Inspector shall obtain, review, and reasonably utilize any floodway data available from a Federal, State, or other source as criteria for requiring that development meet the floodway requirements of this section.

Along watercourses that have not had a regulatory floodway designated, no new construction, substantial improvements or other development (including fill) shall be permitted within Zones A1-30 on the FIRM, unless it is demonstrated that the cumulative effect of the proposed development, when combined with all other existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.

H. In special flood hazard areas the Building Inspector shall determine the 100 year flood elevation in the following order of precedence according to the data available:

1. In Zones A1-30, and AH, refer to the elevation provided in the communities Flood Insurance Study and accompanying FIRM or FHBM.
2. In unnumbered A zones the Building Inspector shall obtain, review, and reasonably utilize any 100 year flood elevation data available from Federal, State, development proposals submitted to the community (example subdivisions, site approvals, etc.) or other source.
3. In Zone AO the 100 year flood elevation is determined by adding the elevation of the highest adjacent grade to the depth number specified on the FIRM or if no depth number is specified on the FIRM at least two feet.

I. The Building Inspector's 100 year flood elevation determination will be used as criteria for requiring in Zones A1-30, AE, AH, AO and A that:

1. All new construction and substantial improvements of residential structures have the lowest floor (including basement) elevated to or above the 100 year flood level;
2. That all new construction and substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the 100 year flood level; or together with attendant utility and sanitary facilities, shall:
 - a. be floodproofed so that below the 100 year flood elevation the structure is watertight with walls substantially impermeable to the passage of water;
 - b. have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
 - c. be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section;
3. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood level; and be securely anchored to resist flotation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state and local anchoring requirements for resisting wind forces;
4. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted providing the enclosed areas meet the following requirements: (1) the enclosed area is unfinished or flood resistant, useable solely for parking of vehicles, building access or storage; (2) the area is not a basement; (3) shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters. Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: A minimum

of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters;

5. Proposed structures to be located on slopes in Special Flood Hazard Areas, Zones AH and AD, shall include adequate drainage paths to guide flood waters around and away from the proposed structures.

SELECTMEN'S REPORT

1987 was a memorable year for the Town of Salisbury, with both high and low points which will long be remembered. The low points came early in the year with two prolonged periods of major flooding of the Blackwater River. The second and worse episode marooned the Scribner's Corner and Couchtown Road residents for nearly three weeks, and ended in the wanton and dangerous act of cutting the locks on the flood gates by some unknown person before the US Army Corps of Engineers had declared the emergency ended. Such periods are difficult for all concerned, and happily some residents rose to the occasion and were exemplary in their efforts to make the best of a bad situation. Unfortunately, it brought out the worst in others which in turn brought undeserved bad publicity and discredit on the Selectmen and the Town. On the bright side, federal funds for the repair of damaged roads were quickly made available. Federal authorities arrived to make generous assessments of repair costs almost before the flood waters had subsided. Consequently, the Town was able to repair, and in some cases improve, all the damaged areas without the use of local funds.

The high point came on Old Home Day with the visit of Vice President of the United States George E. Bush and Mrs. Bush. Probably no more important dignitary has walked the streets of Salisbury in the one hundred seventy years which have elapsed since President James Monroe visited the Town in 1817. It was a memorable day, enjoyed by all those who attended. With its usual aplomb, despite the hordes of lesser dignitaries, security and support personnel, and with the support and cooperation of the entire Town, Salisbury did itself proud.

The Auditor's report shows that the Town's finances are once again in sound condition, although the undesignated fund balance, or surplus, declined from last year. The portions of the municipal and school property tax rate increased 25% and 36%, respectively, and the county portion declined 10%. The five-dollar increase in the school portion was a shocker, but it reflects the wishes of the voters on the total school program and is a matter on which local officials have no input and over which they have no control.

Late in 1986 the Town joined the New Hampshire Municipal Association Property Liability Trust. After experiencing some difficulty in placing the various coverages required by the numerous agencies and activities of the Town, the opportunity to join other municipalities in contracting for coverages at substantially lower premiums than those in the marketplace was welcomed. The decision has proven to be a good one with premium savings of \$1,180 in 1987 and \$1,680 in 1988 over commercial premiums paid in 1985, with the possibility that dividends will be declared to further lower these costs in the future.

The Planning Board continues its work in revising and expanding the land use regulations of the Town. By doubling its monthly sessions and as a result of a great deal of homework on the part of all regular and alternate members, at year's end the Board had made substantial progress toward those goals. A questionnaire, the responses to which will form the basis for the recommendations to be made in the revised Master Plan, had been mailed to property owners. An agreement

had been reached with the Central New Hampshire Regional Planning Commission whereby that agency would provide guidance and assistance in the revisions of the town's Land Subdivision Regulations. The Planning Board is to be commended for its diligence and dedication to the task of planning the orderly and environmentally sound growth and development of the Town.

By town meeting time last year the Police Department was moribund. Shortly thereafter, Joseph M. Heath, III, volunteered to become the Police Chief and the situation immediately began to improve. So much so that by early Summer, the Board authorized his ordering the new cruiser for which funds had been voted at Town Meeting. Today the department is visible, well-equipped and providing the best coverage possible within the constraints of a part-time force.

Construction has begun on the trash-to-energy facility of the Concord Regional Solid Waste/Resource Recovery Cooperative in Penacook. Barring any major delays, the plant will go on-line by mid-1989. At that time the Town will stop burying and will start transporting its refuse to the incinerator. In December the Selectmen entered into an agreement with Shevenell-Gallen and Associates, Inc. under which that firm will develop and implement a hydrogeologic investigation of the Town's sanitary landfill. The data produced will provide the basis for the development of a final closure plan of the existing landfill site. They will also provide the background material necessary for submission of permit applications to the Bureau of Solid Waste Management for operation of a demolition debris landfill and a transfer station in the vicinity of the existing landfill. This is a big ticket "bite-the-bullet" item, but trash disposal is becoming very expensive, it is highly regulated, and a problem with which we must live for the foreseeable future. In 1989, the Town will be faced with the major expenses of the engineering costs of a final closure plan and the purchase/construction of the transfer facility and related equipment. In the near future, the Board will appoint a committee to study the future of the landfill, particularly with respect to the ownership and operation of the facility, after the Penacook facility goes into operation.

Sometime during the year, unbeknown to the Town, the Pingree and Peters Bridge priorities in the Governor's 10-year construction program were reversed, and the Pingree Bridge moved up to the 1988 program. Early in the Summer survey crews were in the area gathering information for the Bridge Division of the Department of Transportation on which to prepare a set of preliminary plans. Those plans were furnished in late August along with an agreement to allow the State to acquire the necessary right-of-way on behalf of the Town and to insure compliance with all applicable federal laws and regulations. The State then proceeded with the steps necessary to establish a formal layout of the project and a public hearing before the Board of Selectmen was scheduled for early December. This hearing was postponed and later rescheduled for mid-January. The South Road bridge project went into the State bridge construction program after last year's Town Meeting approval; to the best of our knowledge the replacement date has not been scheduled.

Progress was made in the continuing effort to maintain and upgrade town facilities. A ramp was constructed into the Town Hall. Academy Hall and the

library received a coat of paint. A septic system was installed and the library now has toilet facilities. Efforts to improve the appearance of the Town Common and the landscaping of the town buildings proceed slowly. Some overgrown and unsightly plant materials were removed in preparation for planting new shrubbery, the overgrown northern property line was cleared, and some contouring of the land between the Historical Society building and the Town Hall was accomplished.

The Board received with sadness and regret the resignation of Dorothea Lovejoy as Tax Collector, effective December 31, although she has consented to remain as the deputy collector. Certainly the Town will find ways to make use of her talents and keep her in the mainstream of service to the town in less demanding ways. The Board was also sorry to receive the resignation of Martha and Dennis Patten as co-chairpersons of the Old Home Day Committee. Understandably they may wish to rest on their laurels, at least temporarily, after this year's exhausting but sterling performance. As of this writing no replacements have been found and all plans for 1989 Old Home Day activities are on hold until someone comes forward to take over the task. The Board feels that Daisy Dunham must be given special recognition in her role as Building Inspector. Through her own efforts she has become a qualified code enforcement officer and the BOCA Code adopted by the Town in 1982 is now fully in effect. Such diligence on her part is protecting the Town from shoddy builders and insures that the homeowner is getting a safe and structurally sound dwelling. Recognition must also go to the Robert Bentley family for their invaluable assistance to the town and their steadfastness in the time of crisis.

Within the emergency services area, the Rescue Squad is singled out for the fine first responder service it provides. The esprit, the technical competency, and the consistently high level of performance displayed are outstanding.

Once again, the Board extends its appreciation to all those individuals and organizations not specifically named who have worked for the betterment of their town, and whose efforts are making Salisbury an increasingly attractive place to live.

Respectfully submitted,

JOHN KEPPEL

BRUNO FLORO

KATHLEEN DOWNES

Board of Selectmen

PLANNING BOARD REPORT

The Planning Board approved eleven (11) subdivisions during 1987, creating twenty-three (23) new buildable lots. The largest single subdivision created five (5) new lots. In general, the locations of the subdivisions continued to be in the same areas which have experienced growth in the last several years: New Road, Hensmith Road and Route 4.

The results of the questionnaire mailed in December are contained in the Town Report. The Board mailed 570; approximately 150 were returned. The number can be considered statistically representative of the population polled. The Planning Board sincerely appreciated the efforts of the respondents. As can be seen from the tabulated results, many answers appear to present a clear mandate for future land use regulations; other answers, where the results were almost evenly split, would indicate a need for vote of Town Meeting to determine future land use direction.

The Planning Board is currently under contract with the Central New Hampshire Regional Planning Commission for assistance in updating the Subdivision Regulations. Changes to the regulations do not require vote of Town Meeting, but input at the Public Hearing on the changes will be critical for the Planning Board. At the present time it appears that a hearing will be scheduled for mid-April.

Work continues on the update of the Master Plan and the formation of a Capital Improvements Program. The Goals and Objectives statement for the Master Plan should be ready for Public Hearing along with the changes to the Subdivision Regulations in April.

As always, the Planning Board sincerely hopes that Townspeople will assist with input at Hearings.

Sincerely,

DAISY DUNHAM

Chairman

NEWTON deHARO

WILFRED GRENDALL

KEVIN CONNOR

BRENDA BODA

Alternate

JOHN KEPPEL

Ex Officio

RESPONSES TO PLANNING BOARD SURVEY

The following information is a numerical tabulation of the 142 responses received. Comments have been omitted for space reasons but are available at the Town Office.

General Information

- 1. What best describes your residency in Salisbury?
 - 99 a. Year-round
 - 21 b. Part-time (weekends and summers, or summers only)
 - 22 c. Non-resident property owner
- 2. How long have you lived in Salisbury?
 - 11 a. Part-time resident only
 - 11 b. Less than one year
 - 20 c. 1-5 years
 - 15 d. 6-9 years
 - 29 e. 10-15 years
 - 15 f. 16-25 years
 - 29 g. More than 25 years
- 3. How much land do you own in Salisbury?
 - 67 a. Less than 5 acres
 - 21 b. 5-10 acres
 - 26 c. 11-50 acres
 - 28 d. More than 50 acres
- 4. In what section of Salisbury do you live or own property?
(Check more than one if applicable)
 - 5 a. North Road
 - 14 b. Raccoon Hill
 - 6 c. New Road Area
 - 11 d. Whittemore Road/Center Road Area
 - 8 e. Hensmith Road Area
 - 22 f. Route 4
 - 8 g. Salisbury Heights
 - 24 h. West Salisbury
 - 15 i. Scribners Corner/Smith Corner/Tucker Pond Area
 - 14 j. Route 127 south of Rt. 4
 - 6 k. Route 127 north of Rt. 4
 - 7 l. Crossroads Area
 - 5 m. Other (specify).....
- 5. If a resident of Salisbury, where do you work?
 - 20 a. Salisbury
 - 38 b. Concord
 - 7 c. Franklin
 - 4 d. Boscawen
 - 5 e. Laconia

- 21 f. Other NH town
- 5 g. Out of state
- 14 h. Retired

General Attitudes

- 6. During the past 5 years Salisbury has seen an increase in growth. Do you feel the increase is:
 - 67 a. Too rapid
 - 57 b. About right
 - 5 c. Not fast enough
- 7. In which element(s) of the community would you like to see growth encouraged?
 - 55 a. Residential rural community
 - 15 b. Recreational and second-home community
 - 18 c. Employment center with businesses and industry
 - 9 d. Retirement community
 - 12 e. Commercial center
 - 32 f. Balance of all the above
 - 0 g. Other (specify).....
- 8. What do you like most about living in Salisbury?
 - 104 a. Uncrowded living conditions
 - 7 b. Schools
 - 34 c. Community spirit
 - 10 d. Recreational opportunities
 - 56 e. Scenery
 - 1 f. Job opportunities
 - 2 g. Roads
 - 7 h. Lack of shopping facilities
 - 1 i. Lack of job opportunities
 - 68 j. Open space
 - 9 k. Town services
 - 0 l. Other (specify).....
- 9. What do you like least about living in Salisbury?
 - 4 a. Uncrowded living conditions
 - 14 b. Schools
 - 7 c. Community spirit
 - 17 d. Recreational opportunities
 - 3 e. Scenery
 - 9 f. Job opportunities
 - 30 g. Roads
 - 19 h. Lack of shopping facilities
 - 13 i. Lack of job opportunities
 - 0 j. Open space
 - 11 k. Town services
 - 0 l. Other (specify).....

Commercial Districts and Permitted Uses

10. Upon what criteria do you feel the location of Commercial Districts in Town should be based?
- 76 a. Soil type and the capability of the site to handle wastes generated by the use
 - 38 b. Visibility to travelers
 - 35 c. Proximity to fire station and other town services
 - 53 d. Proximity to other commercial uses
 - 18 e. Proximity to residential areas
 - 0 f. Other (specify).....
11. Regarding commercial and/or industrial development in Salisbury, how important are the following considerations?
- a. Increase places of employment so more residents are able to work in Town:
46 Important 92 Not important 15 No opinion
 - b. Increase non-residential activities to broaden the Town's tax base:
54 Important 50 Not important 21 No opinion
12. Would you favor changing the current Zoning Ordinance in any of the following ways:
- a. Commercial District Locations:
 - 1. Relocating Commercial Districts:
27 Yes 71 No 13 No opinion
 - 2. Decreasing size of current Commercial Districts:
16 Yes 78 No 14 No opinion
 - 3. Increasing size of current Commercial Districts:
36 Yes 55 No 13 No opinion
 - 4. Creating additional Commercial Districts
45 Yes 55 No 13 No opinion
 - 5. If you favor increasing relocating, or adding Commercial Districts, where do you feel this should occur?
 - 33 a. Close to junction of Route 4 and Route 127
 - 15 b. Route 127 south
 - 14 c. Route 127 north
 - 29 d. Route 4
 - 10 e. Backland areas without current road access
 - 9 f. Along less populated town roads
 - 0 g. Other (please specify).....
 - b. Commercial District Uses:
 - 1. Expanding types of uses permitted in Commercial Districts
35 Yes 56 No 27 No opinion
 - 2. Further restricting types of uses permitted in Commercial Districts:
25 Yes 57 No 28 No opinion
 - c. What types of non-residential uses in Salisbury should be restricted or encouraged?

1987 ANNUAL REPORT

- 6 b. Raccoon Hill
 - 1 c. New Road Area
 - 9 d. Whittemore Road/Center Road Area
 - 2 e. Hensmith Road Area
 - 29 f. Route 4
 - 6 g. Salisbury Heights
 - 10 h. West Salisbury
 - 4 i. Scribners Corner/Smith Corner/Tucker Pond Area
 - 26 j. Route 127 south of Rt. 4
 - 26 k. Route 127 north of Rt. 4
 - 9 l. Crossroads Area
 - 15 m. Backland areas without current road access
 - 0 n. Other (specify)
 16. Upon what criteria do you feel the locations of multifamily housing in Town should be based?
 - 84 a. Soil type and the capability of the site to handle wastes generated by the use
 - 11 b. Visibility to travelers
 - 42 c. Proximity to fire station and other town services
 - 17 d. Proximity to residential areas
 - 0 e. Other (specify)
 17. Do you favor regulations which would allow cluster housing under certain circumstances (clustering provisions allow houses to be grouped closer together on a parcel of land while preserving environmentally sensitive areas on the parcel as areas of common open space; provisions do not allow more density when looking at the parcel as a whole, but do allow site flexibility for environmental protection.)

6 No opinion
- 59 Yes

64 No

Agricultural Districts and Permitted Uses

18. Would you favor changing the current Zoning Ordinance in any of the following ways?
- 36 a. Creating different categories of Agricultural Districts with varying lot sizes and permitted uses
- 13 b. Reducing Agricultural Districts to include only those areas designated as prime agricultural land by the US Soil Conservation Service
- 44 c. Making larger lot sizes in Agricultural Districts
19. Do you favor continuing to allow all the uses permitted in Residential Districts in Agricultural Districts?
- 79 Yes 21 No 18 No opinion

Historic Preservation, Environmental Protection, and Open Space

20. Would you favor placing any areas of Town in historic districts?
84 Yes 12 No 24 No opinion

25. Should the protection of wells and water quality be a primary consideration in local land use and other regulations?
128 Yes 2 No 4 No opinion
26. Do you feel there is a water quality problem in Salisbury in any of the following:
14 a. Your private drinking water supply: 13 Dug Well, 18 Drilled well
16 b. Blackwater River
2 c. Stirrup Iron Brook
0 d. Mill Brook
1 e. Punch Brook
9 f. Tucker Pond
14 g. Seasonally wet pockets
0 h. Other (specify)!
27. Do you feel the Town should research and protect locations for one or more municipal wells for future use?
94 Yes 18 No 22 No opinion
28. Would you favor the adoption of a local health regulation which would place more control over the design, installation and replacement of septic systems than currently required by the State?
51 Yes 69 No 15 No opinion
29. Would you favor establishing a Capital Reserve Fund for purchase of development rights, conservation easements or purchase of land outright to protect open spaces?
82 Yes 38 No 18 No opinion

Other Issues

30. Do you feel the Town should acquire property for future Town buildings or equipment storage?
- | | | |
|--------|-------|---------------|
| 60 Yes | 34 No | 36 No opinion |
|--------|-------|---------------|

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1987

—DR.—

	1987	Levies Of: 1986	Prior
Uncollected Taxes — Beginning of Fiscal Year			
Property Taxes	\$	\$ 39,837.36	\$
Resident Taxes		260.00	
Other		465.37*	
Taxes Committed to Collector:			
Property Taxes	\$582,232.94		
Land Use Change Taxes	11,520.00		
Yield Taxes	11,846.19		
Added Taxes:			
Property Taxes	933.10		
Resident Taxes		40.00	
Interest Collected on Delinquent Taxes:			
	1,211.19	2,599.54	
Penalties Collected on:			
Resident Taxes		20.00	
Excess Credits	<u>337.35</u>		
TOTAL DEBITS	\$608,093.87	\$ 43,222.27	\$

*This amount represents a check for 1986 Property Taxes which was paid in 1986 but bounced in 1987. This amount included in 1987 remittances and must consequently be balanced out on the debit side.

—CR.—

Remittances to Treasurer During Fiscal Year:			
Property Taxes	\$520,133.99	\$ 39,994.23	\$
Resident Taxes		200.00	
Yield Taxes	11,845.44		
Land Use Change Taxes	11,520.00	2,599.54	
Interest Collected During Year	211.19	20.00	
Abatements Made During Year:			
Property Taxes	1,137.21		
Resident Taxes	0	100.00	
Uncollected Taxes — End of Fiscal Year:			
(As Per Collector's List)			
Property Taxes	62,245.29		
Unremitted Cash	.75		
Excess Debits		<u>308.50</u>	
TOTAL CREDITS	\$608,093.87	\$ 43,222.27	\$

SUMMARY OF TAX SALES ACCOUNTS
Fiscal Year Ended December 31, 1987

—DR.—

	Tax Sales on Account of Levies Of		
	1986	1985	Prior
Balance of Unredeemed Taxes-			
Beginning Fiscal Year*	\$	\$1,886.07	\$1,284.88
Taxes Sold To Town During			
Current Fiscal Year**	99.50		
Interest Collected After Sale		<u>535.89</u>	<u>637.03</u>
TOTAL DEBITS	\$ 99.50	\$2,421.96	\$1,921.91

—CR.—

Remittances to Treasurer During Year:

Redemptions		\$1,820.29	\$1,224.74
Interest & Costs After Sale		535.89	637.03
Deeded to Town During Year	<u>99.50</u>	<u>65.78</u>	<u>60.14</u>
TOTAL CREDITS:	\$ 99.50	\$2,421.96	\$1,921.91

* These sums represent the total amount of Unredeemed Taxes, as of January 1, 1988 from Tax Sales held in PREVIOUS Fiscal Years.

* *Amount of Tax Sale(s) sold to Town held during current Fiscal Year, including total amount of taxes, interest and costs to date of sale(s).

TOWN CLERK'S REPORT
FOR THE YEAR ENDING DECEMBER 31, 1987

Motor Vehicle Permits	\$57,590.00
Dog Licenses	853.50
Filing Fees	5.00
Marriage Licenses	160.00
NHMV Stickers	<u>270.50</u>
TOTAL	\$58,879.00

SCHEDULE OF TOWN PROPERTY

Academy Hall — building, contents	\$110,000.00
Town Hall — building, contents	89,000.00
Library — building, contents	33,750.00
Fire Department — building, contents (trucks)	124,200.00
Hearse House	2,400.00
Land	26,700.00

SUMMARY INVENTORY

Land	\$ 6,986,125.00
Buildings	13,651,500.00
Utilities	636,200.00
Mobile Homes	187,550.00
Blind Exemptions	15,000.00
Elderly Exemptions	150,950.00

Number of War Service Credits: 82

TAX RATE APPROVAL LETTER

October 29, 1987

Taxes Committed to Collector:	
Town Property Taxes Assessed	<u>\$583,708.00</u>
Total Gross Property Taxes	\$583,708.00
Less: Est. War Service Tax Credits	<u>4,100.00</u>
Net Property Tax Commitment	\$579,608.00
 Net School Appropriations	 \$447,873.00
County Tax Assessment	53,164.00

Tax Rate — Town \$ 27.41

TAX RATE

Municipal	\$ 4.40
County	2.46
School	20.55

Tax Rate (per \$1,000.00) = \$27.41

CARRI FLODZIK SANDERSON Professional Association193 North Main Street Concord, N.H. 03301 (603)225-6996

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of
the Board of Selectmen
Town of Salisbury
Salisbury, New Hampshire

We have examined the general purpose financial statements of the Town of Salisbury as of and for the year ended December 31, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly the financial position of the Town of Salisbury at December 31, 1987, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Salisbury. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

January 15, 1988

Carri Flodzik Sanderson
Professional Association

Combined Balance Sheet - All Fund Types and Account Groups

December 31, 1987

The accompanying notes are
an integral part of these financial statements.

TOWN OF SALISBURY

ASSETS	Governmental Fund Types		Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)	
	General	Special Revenue		General Long- Term Debt	December 31, 1987	December 31, 1986	
Cash and Equivalents	\$175,169	\$3,786	\$235,151	\$	\$414,106	\$362,940	
Investments, At Cost			73,065		73,065	73,065	
Receivables							
Taxes	62,245				62,245	43,268	
Due From Other Governments	17,758	1,881			19,639	13,303	
Due From Other Funds	1,881				1,881		
Amount To Be Provided For							
Retirement of General Long-term Debt				20,000	20,000	30,000	
TOTAL ASSETS	\$257,053	\$5,667	\$308,216	\$20,000	\$590,936	\$522,576	
LIABILITIES							
AND FUND EQUITY							
Liabilities			\$	\$	\$	\$	
Yield Tax Security Deposits	\$ 230				230	2,330	
Redemptions Due To Others	590				590	1,306	
Due To Other Governments	207,747		72,465		280,212	173,567	
Due To Other Funds		1,881			1,881		
Notes Payable				20,000	20,000	30,000	
Total Liabilities	208,567	1,881	72,465	20,000	302,913	207,203	
Fund Equity							
Fund Balances							
Reserved For Encumbrances	13,254				13,254	32,714	
Reserved For Endowments			19,147		19,147	18,060	
Unreserved							
Designated For Capital Projects			216,604		216,604	200,691	
Undesignated	35,232	3,786			39,018	63,908	
Total Fund Equity	48,486	3,786	235,751		288,023	315,373	
TOTAL LIABILITIES							
AND FUND EQUITY							
TOTAL LIABILITIES							
AND FUND EQUITY	\$257,053	\$5,667	\$308,216	\$20,000	\$590,936	\$522,576	

EXHIBIT B

TOWN OF SALISBURY

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Funds
 For the Fiscal Year Ended December 31, 1987

The accompanying notes are
 an integral part of these financial statements.

	Governmental Fund Types General	Special Revenue	Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
				December 31, 1987	December 31, 1986
Revenues					
Taxes	\$611,601	\$	\$	\$611,601	\$458,910
Intergovernmental Revenues	76,606	13,168		89,774	79,559
Licenses and Permits	58,695			58,695	52,667
Charges For Services	4,677			4,677	4,619
Miscellaneous	11,132	1,272	14,608	27,012	31,980
Other Financing Sources					
Operating Transfers In	31,686	7,224	21,000	59,910	70,018
Proceeds of Long-term Notes					20,000
Total Revenues and Other Sources	794,397	21,664	35,608	851,669	717,753
Expenditures					
General Government	79,448			79,448	66,517
Public Safety	30,532			30,532	27,097
Highways, Streets, Bridges	118,129			118,129	96,041
Sanitation	15,630			15,630	15,211
Health	1,860			1,860	1,750
Welfare	690			690	854
Culture and Recreation	2,797	7,187		9,984	8,516
Debt Service					
Principal	10,000			10,000	5,000
Interest	1,692			1,692	1,050
Capital Outlay	38,027	13,168		51,195	41,619
Other Uses					
Operating Transfers Out					
Interfund Transfers	28,224	11,990	19,695	59,909	70,018
Intergovernmental Transfers	501,037			501,037	367,636
Total Expenditures and Other Uses	828,066	32,345	19,695	880,106	701,309
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(33,669)	(10,681)	15,913	(28,437)	16,444
Fund Balances - January 1	82,155	14,467	200,691	297,313	280,869
Fund Balances - December 31	\$ 48,486	\$ 3,786	\$216,604	\$268,876	\$297,313

EXHIBIT C
TOWN OF SALISBURY
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
General and Special Revenue Fund Types
For the Fiscal Year Ended December 31, 1987

The accompanying notes are
an integral part of these financial statements.

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues									
Taxes	\$606,108	\$611,601	\$ 5,493	\$	\$	\$ 1,168	\$606,108	\$611,601	\$ 5,493
Intergovernmental Revenues	76,135	78,135	(1,529)	12,000	13,168	1,168	90,135	89,774	(361)
Licenses and Permits	55,175	58,695	3,520				55,175	58,695	3,520
Charges For Services	4,000	4,677	677				4,000	4,677	677
Miscellaneous	10,075	11,132	1,057		1,272	1,272	10,075	12,404	2,329
Other Financing Sources									
Operating Transfers In	32,300	31,686	(614)	7,224	7,224		39,524	38,910	(614)
Total Revenues and Other Sources	785,791	794,397	8,604	19,224	21,664	2,440	805,017	816,061	11,044
Expenditures									
General Government	95,878	79,448	16,430				95,878	79,448	16,430
Public Safety	32,076	30,532	1,544				32,076	30,532	1,544
Highways, Streets, Bridges	105,650	118,129	(12,479)				105,650	118,129	(12,479)
Sanitation	16,000	15,630	370				16,000	15,630	370
Health	1,850	1,860	(10)				1,850	1,860	(10)
Welfare	1,682	690	992				1,682	690	992
Culture and Recreation	3,285	2,797	488				10,509	9,984	525
Debt Service				7,224	7,187	37			
Principal	10,000	10,000					10,000	10,000	
Interest	1,801	1,692	109				1,801	1,692	109
Capital Outlay	46,024	38,027	7,997		13,168	(13,168)	46,024	51,195	(5,171)
Other Uses									
Operating Transfers Out	28,224	28,224		12,000	11,990	10	40,224	40,214	10
Interfund Transfers	501,037	501,037					501,037	501,037	
Intergovernmental Transfers									
Total Expenditures and Other Uses	843,507	828,066	15,441	19,224	32,345	(13,121)	862,731	860,411	2,320
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses									
Fund Balances - January 1	(57,714)	(33,669)	24,045		(10,681)	(10,681)	(57,714)	(44,350)	13,364
Fund Balances - December 31	82,155	82,155		14,467	14,467		96,622	96,622	
Fund Balances - December 31	\$ 24,441	\$ 48,486	\$ 24,045	\$14,467	\$ 3,786	(\$10,681)	\$ 38,908	\$ 52,272	\$13,364

EXHIBIT D
TOWN OF SALISBURY
Statement of Revenues, Expenditures
and Changes in Fund Balances
Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) December 31, 1986
<u>Operating Revenues</u>		
Interest Income	\$ 1,087	\$ 1,117
<u>Operating Expenses</u>		
Maintenance and Repairs	_____	_____ 85
<u>Net Income</u>	1,087	1,032
<u>Fund Balance - January 1</u>	<u>18,060</u>	<u>17,028</u>
<u>Fund Balance - December 31</u>	<u>\$19,147</u>	<u>\$18,060</u>

The accompanying notes are
an integral part of these financial statements.

EXHIBIT E
TOWN OF SALISBURY
Statement of Changes in Financial Position
Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1987

	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) December 31, 1986
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	<u>\$1,087</u>	<u>\$1,032</u>
 <u>Elements of Increase</u>		
<u>In Working Capital</u>		
Cash	<u>\$1,087</u>	<u>\$1,032</u>

The accompanying notes are
an integral part of these financial statements.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. Fund Accounting

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Federal Revenue Sharing, Salisbury Free Library, and Flood Damage Funds.

FIDUCIARY FUNDS

Trust Funds - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

B. Account Groups (Fixed Assets and Long-Term Liabilities)

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

(expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

C. Basis of Accounting

The accounts of the General, Special Revenue, and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1987, the beginning fund balance was applied as follows:

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$25,000
Beginning Fund Balance -	
Reserved For Encumbrances	<u>32,714</u>
Total Use of Beginning Fund Balance	<u>\$57,714</u>

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1987 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1987 is detailed in Exhibit A-2 and totals \$13,254.

F. Cash and Investments

At year end, the carrying amount of the Town's deposits was \$414,106 and the bank balance was \$452,521. Of the bank balance, \$355,808 was covered by Federal depository insurance and \$96,713 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer, in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, or in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes, except that funds received in Eminent Domain proceedings from the United States Government may also be invested in stocks and bonds. The Road Maintenance Capital Reserve Fund is included in this classification.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

As indicated below, the major portion of the difference between cost and market value of the Town's investments are attributable to the stock of Public Service Company of New Hampshire which declared bankruptcy on January 29, 1988.

Investments at year end are as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
<u>Stocks</u>		
Public Service Co. of N.H.	\$27,207	\$ 3,956
Alabama Power Company	23,296	21,375
Bankers Trust New York Corp.	2,430	6,883
<u>Bonds</u>		
Northern States Power	10,075	10,000
Detroit Edison	<u>10,057</u>	<u>10,000</u>
<u>Totals</u>	<u>\$73,065</u>	<u>\$52,214</u>

G. *Accumulated Unpaid Vacation and Sick Pay*

The Town does not have any formal vacation or sick leave policies.

H. *Taxes Collected For Others*

The property taxes collected by the Town include taxes levied for the Merrimack Valley School District and Merrimack County which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

I. *Property Taxes*

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Salisbury annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1987 was \$4,108 and expenditures amounted to \$1,691.

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

As prescribed by law, the tax collector sells at tax sale all uncollected property taxes in the following year after taxes are due. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two-year redemption period, the property is tax-deeded to the lien holder.

J. Interfund Transactions

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

K. Interfund Receivable and Payable Balances

Individual fund interfund receivable and payable balances at December 31, 1987 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$1,881	\$
Special Revenue Fund		<u>1,881</u>
<u>Totals</u>	<u>\$1,881</u>	<u>\$1,881</u>

NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1987.

	<u>General Obligation Debt</u>
Long-Term Debt Payable January 1, 1987	\$30,000
Long-Term Debt Retired	<u>10,000</u>
Long-Term Debt Payable December 31, 1987	<u>\$20,000</u>

Long-term debt payable at December 31, 1987 is comprised of the following individual issues:

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

General Obligation Debt

\$40,000 Fire Engine and
Equipment Note due in annual
installments of \$5,000 through
December 31, 1988; interest at 7.00% \$ 5,000

\$20,000 1986 Fire Engine Note due in
annual installments of \$5,000 through
December 29, 1990; interest at 6.60% 15,000

Total \$20,000

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest payments, are as follows:

Annual Requirements To Amortize Long-Term Debt

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1988	\$10,000	\$1,340	\$11,340
1989	5,000	660	5,660
1990	<u>5,000</u>	<u>330</u>	<u>5,330</u>
<u>Totals</u>	<u>\$20,000</u>	<u>\$2,330</u>	<u>\$22,330</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

NOTE 3 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1987 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery Maintenance	<u>\$8,280</u>	<u>\$10,867</u>

TOWN OF SALISBURY

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1987

	<u>Expendable</u>
<u>Capital Reserve Funds</u>	
Revaluation	\$ 9,841
Highway Equipment	4,406
Town Hall and Parking Lot	2,413
Emergency Services Equipment Fund	22,907
Road Maintenance	159,331
Pingree Bridge	12,706
Recreational Facilities	5,000
School District	<u>72,465</u>
<u>Total Expendable</u>	<u>289,069</u>
<u>Total All Trust Funds</u>	<u>\$308,216</u>

During 1987, certain reclassifications between Expendable and Nonexpendable Trust Funds were made in order to conform with generally accepted accounting principles.

*NOTE 4 - CAPITAL PROJECT FUND**Bonds or Notes Authorized - Unissued*

Article 14 of the 1985 Town Meeting appropriated \$54,000 for the Town's share to replace the Pingree Bridge to be financed by long-term borrowing.

Article 17 of the 1985 Town Meeting appropriated \$66,750 for the Town's share to replace the Peter's Bridge to be financed by long-term borrowing.

Article 14 of the 1987 Town Meeting appropriated \$43,875 for the Town's share to replace the South Road Bridge to be financed by long-term borrowing.

NOTE 5 - INTERGOVERNMENTAL AGREEMENT

The Towns of Andover and Salisbury, by votes of their respective Town Meetings held on March 11, 1980, have entered into an agreement to appoint, compensate, and supervise one individual to serve in the capacity of Administrative Assistant to the Boards of Selectmen of each town, with the benefits and costs associated with the position shared between the towns. Under the terms of the agreement, Andover shall be deemed the employer of the Administrative Assistant. Sixty percent of work time will be expended assisting Andover and forty percent in assisting Salisbury, with the full costs of this position, including salary, fringe benefits, insurance, and incidental expenses, such as dues and membership expenses in professional associations, being shared utilizing the same ratio, 60% by Andover and 40% by Salisbury.

*TOWN OF SALISBURY**NOTES TO THE FINANCIAL STATEMENTS**DECEMBER 31, 1987**NOTE 6 - CONCORD REGIONAL SOLID WASTE/RESOURCE RECOVERY COOPERATIVE*

During 1985, the Town entered into an intergovernmental agreement with several municipalities to create a cooperative among them in order to design, construct, operate and maintain a "centralized solid waste-to-energy facility". Under the terms of the agreement each municipality is obligated to appropriate annually its share of the budgeted costs of the ensuing fiscal period. This agreement was subsequently ratified by a special act of the legislature. Construction for the facility was started in 1987.

EXHIBIT A-1 (Continued)
TOWN OF SALISBURY
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

REVENUES	Over (Under) Budget	Estimated	Actual	REVENUES	Estimated	Actual
<u>Taxes</u>				<u>Other Financing Sources</u>		
Property and Inventory		\$579,608	\$583,192	Operating Transfers In		
Resident			40	Special Revenue Fund		
Yield		11,000	11,845	Revenue Sharing Fund	12,000	11,991
Land Use Change		11,000	11,520	Withdrawals from Capital Reserve Fund	20,300	19,695
Interest and Penalties on Taxes		4,500	5,004	Total Other Financing Sources	32,300	31,686
Total Taxes		<u>606,108</u>	<u>611,501</u>			
				<u>Total Revenues</u>	785,793	<u>\$784,397</u>

EXHIBIT A-1
TOWN OF SALISBURY
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1987

REVENUES	Estimated	Actual	Over (Under) Budget	REVENUES	Estimated	Actual
<u>Intergovernmental Revenues</u>				<u>Fund Balance Used To Reduce Tax Rate</u>	25,000	
State				<u>Total Revenues and Use of Fund Balance</u>	<u>\$810,793</u>	
Shared Revenue	7,373	7,373				
Flood Control Lands	17,078	17,078				
Reimbursement a/c State-Federal Forest Land	680	1,324	644			
Business Profits Tax	13,860	13,860				
Highway Block Grant	37,219	35,135	(2,084)			
County Flood Lands	150	(150)	(150)			
Payment In Lieu of Taxes	1,775	1,836	61			
Total Intergovernmental Revenues	<u>78,135</u>	<u>76,606</u>	<u>(1,529)</u>			
<u>Licenses and Permits</u>						
Motor Vehicle Permit Fees	54,000	57,590	3,590			
Dog Licenses	800	774	(26)			
Business Licenses, Permits and Fees	125	60	(65)			
Decals	250	271	21			
Total Licenses and Permits	<u>55,175</u>	<u>58,695</u>	<u>3,520</u>			
<u>Charges For Services</u>						
Income from Departments	3,700	4,177	477			
Rent of Town Property	300	500	200			
Total Charges For Services	<u>4,000</u>	<u>4,677</u>	<u>677</u>			
<u>Miscellaneous Revenues</u>						
Interests on Deposits	6,000	6,506	506			
Sale of Town Property	675	675				
Other Revenue	3,400	3,951	551			
Total Miscellaneous Revenues	<u>10,075</u>	<u>11,132</u>	<u>1,057</u>			

EXHIBIT A-2
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987	Expenditures Net of Refunds	Encumbered To 1988	(Over) Under Budget
General Government					
Town Officers' Salaries	\$	\$ 11,250	\$ 9,800	\$	\$ 1,450
Town Officers' Expenses		24,050	19,729		4,321
Election and Registration Expenses		600	527		73
Cemeteries		3,000	1,700		1,300
General Government Buildings	6,990	18,000	20,765	2,900	1,325
Planning and Zoning		2,400	1,436	1,000	(36)
Legal Expenses		2,500	1,654		846
Advertising and Regional Association		700	657		43
Regional Planning Commission		530	530		
FICA, Retirement & Pension Contributions		2,500	2,314		186
Insurance		19,000	18,494		506
Unemployment Compensation		250	151		99
Overlay		4,108	1,691		2,417
Total General Government	<u>6,990</u>	<u>88,888</u>	<u>79,448</u>	<u>3,900</u>	<u>12,530</u>
Public Safety					
Police Department		13,100	11,774		(474)
Fire Department		16,800	15,921	1,800	879
Civil Defense		1			1
Building Inspection		2,175	2,837		(662)
Total Public Safety		<u>32,076</u>	<u>30,532</u>	<u>1,800</u>	<u>(256)</u>
Highways, Streets, Bridges					
- Town Maintenance		38,750	51,827		(13,077)
- General Highway Department Expenses		8,400	8,586		(186)
Street Lighting		1,250	1,185		65
Highway Projects		57,250	51,599		5,651
Flood Expenditures			4,932		(4,932)
Total Highways, Streets, Bridges		<u>105,650</u>	<u>118,129</u>		<u>(12,479)</u>
Sanitation					
Solid Waste Disposal		16,000	15,630		370
Health					
Health Department		100	70		30
Hospitals and Ambulances		1,650	1,650		
Animal Control		100	140		(40)
Total Health		<u>1,850</u>	<u>1,860</u>		<u>(10)</u>

EXHIBIT A-2 (Continued)
TOWN OF SALISBURY
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987	Expenditures Net of Refunds	Encumbered to 1988	(Over) Under Budget
Welfare					
General Assistance		1,000	10		990
Aid to the Disabled		1			1
Community Action Program		680	680		
Mediation Program		1			1
Total Welfare		<u>1,682</u>	<u>690</u>		<u>992</u>
Culture and Recreation					
Parks and Recreation		2,035	1,398	1,277	(640)
Patriotic Purposes		1,250	1,399		(149)
Total Culture and Recreation		<u>3,285</u>	<u>2,797</u>	<u>1,277</u>	<u>(789)</u>
Debt Service					
Principal of Long-term Bonds and Notes		10,000	10,000		108
Interest Expense - Long-term Bonds and Notes		1,800	1,692		1
Interest Expense - Tax Anticipation Notes		1			
Total Debt Service		<u>11,801</u>	<u>11,692</u>		<u>109</u>
Capital Outlay					
Solid Waste Project	6,999		926	6,073	41
Library Renovations	1,200		955	204	969
Fire Truck	17,525		16,556		605
Police Cruiser		13,500	12,895		
Handicapped Ramp		2,000	2,000		
Emergency Services Equipment		4,800	4,695		105
Total Capital Outlay	<u>25,724</u>	<u>20,300</u>	<u>38,027</u>	<u>6,277</u>	<u>1,720</u>
Operating Transfers Out					
Interfund Transfers					
Library		7,224	.7,224		
Capital Reserve Fund		21,000	21,000		
Intergovernmental Transfers					
School District Assessment		447,873	447,873		
County Tax Assessment		53,164	53,164		
Total Operating Transfers Out		<u>529,261</u>	<u>529,261</u>		
Total Appropriations	<u>\$32,714</u>	<u>\$810,793</u>	<u>\$828,066</u>	<u>\$13,254</u>	<u>\$ 2,187</u>

EXHIBIT A-3
TOWN OF SALISBURY
General Fund
Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1987

Unreserved - Undesignated
Fund Balance - January 1

\$49,441

Deductions

Unreserved Fund Balance
Used To Reduce 1987 Tax Rate

25,000

\$24,441

Additions

1987 Budget Summary

Revenue Surplus (Exhibit A-1)
Unexpended Balance
of Appropriations (Exhibit A-2)
1987 Budget Surplus

\$ 8,604

2,187

10,791

Unreserved - Undesignated
Fund Balance - December 31

\$35,232

EXHIBIT B-1
TOWN OF SALISBURY
Special Revenue Funds
Combining Balance Sheet
December 31, 1987

	Salisbury Free Library	Flood Damage Fund	Totals	
			December 31, 1987	December 31, 1986
ASSETS				
Cash and Equivalents				
Due From Other Governments	\$3,786	\$ 1,881	\$3,786	\$14,467
			<u>1,881</u>	
TOTAL ASSETS	\$3,786	\$1,881	\$5,667	\$14,467
LIABILITIES AND FUND BALANCES				
Liabilities				
Due To Other Funds	\$	\$1,881	\$1,881	\$
Fund Balances				
Unreserved				
Undesignated	3,786		3,786	14,467
TOTAL LIABILITIES AND FUND BALANCES	\$3,786	\$1,881	\$5,667	\$14,467

EXHIBIT B-2
TOWN OF SALISBURY
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1987

	Federal Revenue Sharing	Salisbury Free Library	Flood Damage Fund	Totals Year Ended December 31, 1987	December 31, 1986
<u>Revenues</u>					
Intergovernmental Revenues	\$ 624	\$ 648	\$13,168	\$13,168	\$ 6,909
Local Sources				1,272	1,414
				<u>7,224</u>	<u>6,018</u>
<u>Other Financing Sources</u>					
Operating Transfers In		7,224			
				<u>21,664</u>	<u>14,341</u>
<u>Total Revenues and Other Sources</u>	<u>624</u>	<u>7,872</u>	<u>13,168</u>		
<u>Expenditures</u>					
Culture and Recreation		7,187	13,168	7,187	5,863
Capital Outlay				13,168	
<u>Other Uses</u>					
Operating Transfers Out	11,990			11,990	10,000
<u>Total Expenditures and Other Uses</u>	<u>11,990</u>	<u>7,187</u>	<u>13,168</u>	<u>32,345</u>	<u>15,863</u>
<u>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</u>	(11,366)	685		(10,681)	(1,522)
<u>Fund Balances - January 1</u>	<u>11,366</u>	<u>3,101</u>		<u>14,467</u>	<u>15,989</u>
<u>Fund Balances - December 31</u>	<u>\$ -0-</u>	<u>\$3,786</u>	<u>\$ -0-</u>	<u>\$ 3,786</u>	<u>\$14,467</u>

EXHIBIT B-3
TOWN OF SALISBURY
Federal Revenue Sharing Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

Revenues

Interest Income	\$ 624
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ExpendituresTransferred To General Fund

Health	\$1,000
Library	4,000
Fire Department	4,000
Police Department	2,000
Recreation	<u>990</u>

<u>Total Expenditures</u>	<u>11,990</u>
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<u>Excess of Revenues Over (Under) Expenditures</u>	(11,366)
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<u>Fund Balance - January 1</u>	<u>11,366</u>
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<u>Fund Balance - December 31</u>	<u>\$ -0-</u>
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EXHIBIT B-4
TOWN OF SALISBURY
Salisbury Free Library
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Fiscal Year Ended December 31, 1987

Revenues

Town Appropriation	\$7,224
Interest	172
Book Sales	70
Reimbursement For Lost Books	143
Other	<u>263</u>

Total Revenues

\$7,872

Expenditures

Salaries and Benefits	\$2,634
Book Purchases	3,180
Supplies	292
Furniture and Equipment	375
Dues and Conferences	326
Telephone	147
Other	<u>233</u>

Total Expenditures7,187Excess of Revenues Over Expenditures

685

Fund Balance - January 13,101Fund Balance - December 31\$3,786

EXHIBIT C-1
TOWN OF SALISBURY
Trust Funds
Combining Balance Sheet
December 31, 1987

ASSETS	Nonexpendable Trust Fund	Capital Reserve Funds	Totals	
			December 31, 1987	December 31, 1986
Cash and Equivalents	\$19,147	\$216,004	\$235,151	\$194,677
Investments, At Cost		73,065	73,065	73,065
TOTAL ASSETS	<u>\$19,147</u>	<u>\$289,069</u>	<u>\$308,216</u>	<u>\$267,742</u>
LIABILITIES AND FUND BALANCES				
			December 31, 1987	December 31, 1986
Liabilities				
Due To Other Governments	\$	\$ 72,465	\$ 72,465	\$ 48,991
Fund Balances				
Reserved For Endowments	19,147		19,147	18,060
Unreserved		216,604	216,604	200,691
Designated For Capital Projects		216,604	235,751	218,751
Total Fund Balances	<u>19,147</u>	<u>216,604</u>	<u>235,751</u>	<u>218,751</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$19,147</u>	<u>\$289,069</u>	<u>\$308,216</u>	<u>\$267,742</u>

Exhibit C-2
TOWN OF SALISBURY
Trust Funds
Individual Fund Summary of Principal, Income and Investments
For the Fiscal Year Ended December 31, 1987

[illegible]

(11) During 1987, the Town voted to combine the Fire Equipment, Police Cruiser, and Emergency Services Center Funds into one fund.

RECREATION DEPARTMENT

The Salisbury Recreation Committee has had an active year. The Maplewood ballfield was used by our Salisbury Little League team (coached by Gary Clark, assistant — Joe Landry). Later in the Spring and Summer the ballfield was used by the Men's and Women's softball teams. Because of the Booster Club's ongoing effort to sell advertising at the ballfield, the club was able to purchase a new swing set for the Maplewood Recreational Area. They hope to purchase more playground equipment this year.

The Old Home Day Road Race, co-sponsored by the Booster and Recreation Clubs, was a success. The number of participants increases yearly. The Annual Senior Citizens Supper was also a success, however, we hope to see more people attend next year. Any new suggestions would be gratefully accepted.

The Recreation Committee has purchased portable soccer goals, and has planned to finish excavating the playfield behind the Salisbury Elementary School this Spring. This will give the Town the opportunity to utilize the field for soccer practice (games), as well as an eventual softball area.

The Salisbury Elementary School has added a new multi-purpose room which includes a half court basketball area. Although some children play in the Penacook Basketball League, we hope to organize basketball clinics in the new gym next year. As always, the Recreation Committee welcomes volunteers to help instruct in any of these sport activities.

We hope that as our Town is growing, the interest in the recreational opportunities will increase. Our programs can continue to be successful with your help in volunteering your talents, and by your suggestions to make these programs better.

Thank you,

SALISBURY RECREATION
COMMITTEE

HIGHWAY DEPARTMENT REPORT

During 1987 Couchtown Road from fork to Warner Town Line, .5 mile, ditches were improved, rocks removed from road and 6'' of gravel put on the road. Punch Brook, on New Road, had guardrails installed, as well as at Mill Road at West Salisbury Road. Mill Road from Irvings to Peter's Bridge, .4 mile, 6'' of crushed bank run was put on the road. Bay Road from the Andover Town Line west, .25 mile, ditching and 6'' bank run gravel put down. Warner Road ditches were improved, the worst sections were shimmed and all of the paved road was sealed. One mile of paved road at West Salisbury Road was sealed. Mutton Road was sealed. New Road from Center Road to Kinnie's driveway, trees and stumps removed, ditches were improved and 1' of gravel put on the road.

All of the town's roadways had brush cut and some dead trees removed.

PROJECTS FOR 1988:

1. Bay Road from end of 1987 project to Shaws, replace two culverts, add one culvert and dig out banks. Crushed bank run.
2. Warner Road from Greenough east to pavement, .4 mile. Crushed bank run.
3. Oak Hill Road from Robbins west to foot of cemetery hill, .2 mile, ditching and bank run gravel.
4. Gerrish Road, Route 127 to foot of hill, ditching, bank run gravel and crushed bank run.
5. Mill Road from R. Bentley to Smith's Corner, bank run gravel, ditching as necessary.

Respectfully submitted,

LEON JONES

Road Agent

1988 HIGHWAY DEPARTMENT BUDGET PROPOSALS

Amount	Item
\$ 750.00	Payment to Warner for maintenance of Quimby Road.
2,500.00	Brush cutting; tree cutting and removal.
8,500.00	Summer Maintenance.
<u>30,000.00</u>	Winter Maintenance.
<u>\$ 41,750.00</u>	TOTAL: LINE ITEM, TOWN MAINTENANCE
<u>\$ 8,400.00</u>	TOTAL: LINE ITEM, GENERAL HIGHWAY DEPT. EXPENSES
\$ 19,900.00	Special Projects: Maintenance and Improvement Program, Unpaved Roads.
18,800.00	Special Projects: Maintenance Program, Paved Roads.
<u>5,000.00</u>	Special Projects: Ditching w/Grade-all.
<u>\$ 43,700.00</u>	TOTAL LINE ITEM, HIGHWAY PROJECTS
<u>\$ 93,850.00</u>	TOTAL, HIGHWAY DEPARTMENT BUDGET PROPOSAL
\$ 37,659.00	HIGHWAY BLOCK GRANT FUNDS AVAILABLE
\$ 56,191.00	AMOUNT TO BE RAISED BY TAXATION

SALISBURY FIRE DEPARTMENT REPORT

In review of 1987 we find the Fire Department was very busy and productive. We answered 20% more calls and had seven (7) members take a 100-hour course to become State Certified Fire Fighters. At present all members are certified.

In 1988 we plan to continue a high level training program to improve our skills and make our job a safe one. We also plan to work with all town department heads to update and improve our capital spending program. This will let us keep high quality trucks and equipment while we keep spending in line with town growth and other town needs.

I would personally like to thank the members for all the work they have done to make this department what it is.

Respectfully submitted,

EDWIN BOWNE

Fire Chief

FIRE DEPARTMENT COSTS FOR 1987

Operating Budget	\$15,921.00
Insurance	5,175.00
Loan Payments (2 trucks)	11,774.00
Balance paid on 1986 tanker	16,556.00
Payment to Capital Reserve	5,000.00
Electricity and Heating Oil	1,750.00
New Equipment	4,696.00
TOTAL	<u>\$60,872.00</u>

POLICE DEPARTMENT REPORT

The department’s highlight for the year was the purchase of the new cruiser which was delivered in August, in time for the Old Home Day Parade. The car has the same specifications as a State Police cruiser and much of the equipment was transferred from the previous cruiser.

We continue to operate as a part-time department with Joe Landry and myself alternating coverage evenings and weekends.

It is important to stress the use of the Police number 648-2112 to call for immediate service. Merrimack County Dispatch is staffed 24 hours a day to act according to the call and will disptach an officer as needed. We have upgraded our telephone service to include Call Forwarding which eliminates the mechanical problems experienced previously with the phone diverter.

The Board of Selectmen have been responsive to the needs of the Police Department and their assistance is appreciated.

Respectfully submitted,
JOSEPH M. HEATH III
Chief

POLICE DEPARTMENT COSTS FOR 1987

Operating Budget	\$13,574.00
Insurance	1,929.00
Capital Reserve Fund Withdrawal	12,895.00
Electricity and Heating Oil	350.00
FICA, Town’s Share	491.00
TOTAL	<u>\$29,239.00</u>

BUILDING INSPECTION REPORT

Sixty-five building permits were issued during 1987, in the following categories:

Dwellings	24
Replacement dwellings	2
Living space additions	3
Living space renovations	4
Garages	8
Barns and Miscellaneous outbuildings	12
Porches, decks, entryways	11
Non-residential	1

As of December 31, seven permits for the construction of new dwellings units remained available under the Interim Growth Regulation adopted at Town Meeting last year, effective until March 8, 1988.

OLD HOME DAY REPORT

This year's honored citizens were Kenneth Mailloux and Leah Schaefer. A special town recognition award was presented to Eileen Haitan, daughter of Dr. and Mrs. Richard Haitan, who was this year's state, regional and national DAR Good Citizen award winner.

We would like to thank members of the committee, Selectman John Kepper, Eileen Barker, Isabel Bartz, Karen Hooper and Dave Clukay.

We were honored on this particular Old Home Day to be fortunate enough to have a visit from Vice President George Bush and Governor John Sununu. It took a lot of special meetings and our thanks to Police Chief Jody Heath and Joe Landry, to members of the Fire Department and to anyone else who was involved in the coming of this group to our event. We believe "hands on" experience of this type is worth the work involved.

We have resigned as committee chairmen because we believe it is time for new ideas, new management.

Our thanks to all who have helped in the past and let's look to the future.

DENNIS & MARTHA PATTEN
Co-Chairmen
 Old Home Day Committee

SALISBURY FREE LIBRARY

1987 has been a year of growth at our Town Library for the patrons and trustees. The book leasing program from the Baker and Taylor Company is continuing to prove to be well worth the money spent.

The Librarian has completed another course in cataloging. The new subject, author and title cataloging is more than half complete.

The necessary plumbing has been completed and we now have a functional bathroom.

The Friends of the Library continue to be active with both indoor and outdoor projects. They have purchased a comfortable reading chair and display table. They have also purchased a copier which is available for public use. The Friends have enabled us to continue our summer reading programs including a preschool story hour, and a bookworm program for elementary school age children, "Mugsy the Clown" made an exciting and much appreciated visit to Salisbury.

Kindergarten and elementary visits continue during the school year.

The Library community has been saddened by the loss of two people who have been very active in supporting us — long-term Trustee Sylvia Barber and former Town Librarian Millie Stahl. Memorial funds have been established in their memory. We will miss them both.

We wish to thank those of you who have helped to make our Library a more attractive place for all of us to enjoy. The Library is available to meet your reading needs whether they be for pleasure, research or to take advantage of the large print books available. To be successful, any Library needs the patronage of the townspeople. Please pay us a visit and see all we have to offer.

LISA UHRIN
NANCY ZINK-MAILLOUX
JOY CHAMBERLIN (resigned)
SANDRA MILLER

CENTRAL NEW HAMPSHIRE REGIONAL PLANNING COMMISSION

The Central New Hampshire Regional Planning Commission (CNHRPC) is an association of municipalities in central New Hampshire. Eighteen (18) municipalities are within Merrimack County and two (2) are within Hillsborough County. Merrimack County and twelve (12) towns are currently members of the Commission.

The purpose of a regional planning commission is to prepare a coordinated plan for the development of a region. RSA 36:45-53 lays out the purpose, formation, powers and duties, organization, finances, and relationship with communities of a regional planning commission. RPC's are an extension of local government, are operated by member municipalities, and are advisory to them.

Reactivated in 1986, the CNHRPC has offices at the Merrimack County Nursing Home. An Executive Director, two planners and a secretary/bookkeeper are currently employed by the Commission. The staff provides support and technical assistance to the Commission and member communities.

Recent and current projects include the regional transportation plan, regional septage action plan and regional housing and community development plan. The Commission is also producing models and outlines for zoning ordinances, subdivision regulations, site plan review regulations, capital improvements plans, and master plans.

Local projects include four (4) master plans, subdivision and site regulation and zoning ordinance revision, grant writing, graphics and mapping assistance, subdivision and site plan review development impact analysis, water resource management and protection planning, capital improvements planning, and circuit rider planner assistance.

In the year ending November 30, 1987, CHNRPC activities in the town of Salisbury included:

- assisting the Planning Board in finalizing the Master Plan Survey.

Central New Hampshire
Regional Planning Commission
BILL KLUBBEN
Executive Director

MINUTES OF THE TOWN MEETING

MARCH 11, 1987

Meeting was called to order at 1:00 PM with Moderator Ed Bailey presiding. The polls were declared open for official voting. The Business Meeting was called to order at 7:30 PM and an invocation was offered by John Stahl. Thanks was given to Bartlett Grange for a wonderful dinner.

A motion was made and seconded to keep the polls open until the end of the meeting. Vote was in the affirmative.

ARTICLE 1. Ballot article. To choose all necessary Town Officers for the ensuing year. Results of balloting:

Selectmen for three years:	John C. Kepper	149
Town Clerk for one year:	Dora Rapalyea	153
Tax Collector for one year:	Dorothea Lovejoy	154
Treasurer for one year:	Norma Lovejoy	154
Road Agent for one year:	Leon A. Jones	135
Library Trustee for three years:	Nancy F. Zink-Mailloux	149
Trustee of Trust Funds — three years:	Gudmund Ipsen	20
Budget Committee for three years:	Peter J. Merkes	137
Budget Committee for three years:	Sandra Miller	140
Budget Committee for three years:	Edward Sawyer	150
Planning Board for three years:	Newton E. deHaro	128
Planning Board for two years:	Wilfred V. Grendell, Jr.	125

ARTICLE 2. To vote by Official Ballot the Amendments to the Salisbury Zoning Ordinances as proposed by the Planning Board and printed in the Town Report (by the Planning Board).

1. Are you in favor of the adoption of Amendment No. 1, as proposed by the Planning Board for the Zoning Ordinance?

107 YES 44 NO

2. Are you in favor of the adoption of Amendment No. 2, as proposed by the Planning Board for the Zoning Ordinance?

116 YES 34 NO

3. Are you in favor of the adoption of Amendment No. 3, as proposed by the Planning Board for the Zoning Ordinance?

99 YES 55 NO

ARTICLE 3. To vote by Official Ballot the Amendments to the Salisbury Building Code as proposed by the Planning Board and printed in the Town Report (by the Planning Board).

1. Are you in favor of the adoption of Amendment No. 1, as proposed by the Planning Board for the Building Code?

76 YES 73 NO

2. Are you in favor of the adoption of Amendment No. 2, as proposed by the Planning Board for the Building Code?

82 YES 60 NO

3. Are you in favor of the adoption of Amendment No. 3, as proposed by the Planning Board for the Building Code?

82 YES 64 NO

4. Are you in favor of the adoption of Amendment No. 4, as proposed by the Planning Board for the Building Code?

105 YES 45 NO

5. Are you in favor of the adoption of Amendment No. 5, as proposed by the Planning Board for the Building Code?

99 YES 52 NO

6. Are you in favor of the adoption of Amendment No. 6, as proposed by the Planning Board for the Building Code?

109 YES 40 NO

7. Are you in favor of the adoption of Amendment No. 7, as proposed by the Planning Board for the Building Code?

101 YES 46 NO

8. Are you in favor of the adoption of Amendment No. 8, as proposed by the Planning Board for the Building Code?

105 YES 44 NO

9. Are you in favor of the adoption of Amendment No. 9, as proposed by the Planning Board for the Building Code?

109 YES 40 NO

And to meet at 7:30 PM for the deliberative session to act on the following subjects:

ARTICLE 4. To hear the reports of the Officers of the Town, agents, auditors and committees appointed and pass any vote relating thereto.

Moderator Ed Bailey made a change in Article 2, question B of the 1986 report, to read:

115 YES 49 NO.

Selectman John Kepper made a change in the name of the person who took the picture for the Town Report cover. It was taken by Linda Denoncourt and submitted by Tim Welch.

Selectman John Kepper also stated that names in the Property Tax Listing were missing, reading from: Sanborn, Eugene & Elise to Shoemake, Jack & Sue. Copies are available at Town Office.

Motion was made by Norma Lovejoy and seconded to accept Article as read. Vote was in the affirmative.

ARTICLE 5. To see if the Town will vote to rescind the authority to spend \$8,000 from the Emergency Services Center Capital Reserve Fund for the purpose of the construction of an addition to the back of the Fire Station to house the Forestry Truck, said authorization was granted at the 1984 Town Meeting.

Motion was made by Norma Lovejoy and seconded by David Chamberlin to accept Article as read. Vote was in the affirmative.

ARTICLE 6. To see if the Town will vote to change the purposes of the Police Equipment Capital Reserve Fund, established in 1986, of the Fire Equipment Capital Reserve Fund, established in 1969, and of the Emergency Services Center Capital Reserve Fund, established in 1979, to the following common purpose: To purchase Fire, Police and Rescue vehicles and other durable emergency services equipment; and to combine the three funds into one, to be named, "Emergency Services Equipment Fund" and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund.

Motion was made by S. Miller and seconded by D. Chamberlin to accept Article as read. Vote was in the affirmative, passed by two-thirds vote according

to moderator Ed Bailey. Adjustment made 11/3/87 by Town Clerk Dora Rapalyea.

ARTICLE 7. To see if the Town will vote to appropriate the sum of \$13,500 for the purchase of a Police Cruiser and to authorize the withdrawal of \$13,500 from the Emergency Services Equipment Capital Reserve Fund for said purposes.

Motion was made by D. Chamberlin, seconded by D. Rapalyea, to accept Article as read.

Open for discussion, J. Landry stated that current cruiser has spent its fair amount of time in the repair shop, at this time it needs a new radiator. R. Hooper asked what is being done about the Police Department at the present time and Moderator Ed Bailey said this isn't the time to discuss this. B. Shaw made a motion to table this Article until later. Motion was passed.

Moderator Ed Bailey at this point brought back Article 7. Motion was made by D. Chamberlin and seconded by N. Lovejoy. Moderator asked what is being done about a police department and Selectman John Kepper said letters have been sent out to surrounding Towns telling them of our situation, they are willing to sit down and talk with us. S. Bristol asked why is it so difficult to find help and Selectman John Kepper said it isn't the most attractive job. F. Spain asked why we need a four-wheel drive and J. Landry advised that it wasn't a definite decision, but it would be nice. Vote was in the affirmative.

ARTICLE 8. To see if the Town will vote to appropriate the sum of \$4,800 for the purchase of National Fire Protection Association-approved Protective Turn-out Clothing, a portable radio and two belt pagers for the Fire Department, and to authorize the withdrawal of \$4,800 from the Emergency Services Equipment Capital Reserve Fund for said purposes.

Motion was made by D. Chamberlin and seconded to accept Article as read. Vote was in the affirmative.

ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be put in the Emergency Services Equipment Capital Reserve Fund.

Motion was made by N. Lovejoy and seconded to accept Article as read. Vote was in the affirmative.

ARTICLE 10. To see if the Town will vote to authorize the Board of Selectmen to negotiate and enter into an agreement with the Society for the Protection of New Hampshire Forests whereby the Town will maintain public recreational facilities to be provided by the Society on property along the Blackwater River to be donated to the Society by Isabelle Huntoon Eaton.

Motion was made by D. Chamberlin and seconded by N. Lovejoy to accept Article as read. Mr. Shaw explained that this property runs from the Andover Town Line to Gracia Snyder's, about 30 acres, and one mile of riverfront. This is contingent on agreement between Society for the Protection of New Hampshire Forests and Isabelle Huntoon Eaton then an agreement between the Society and the Town. Vote was in the affirmative.

ARTICLE 11. To see if the Town will vote to establish a Capital Reserve Fund to be entitled, Recreational Facilities Capital Reserve Fund and to appoint the Selectmen as agent for the Town to carry out the purpose of the fund. The pur-

pose of the fund is to obtain funds for the Maplewood Recreational Area's proposed facilities and other facilities the Town and Recreation Committee endorse.

Motion was made by K. Hooper and seconded to accept Article as read. Vote was in the affirmative.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be put in the Recreational Facilities Capital Reserve Fund.

Motion was made by R. Hatten and seconded by M. Angeli. J. Landry made motion to have Article read \$2,500 instead of \$5,000. Motion made and seconded. K. Hooper said even at \$5,000 a year this is a minor amount. Gracia Snyder said recreation is preventative medicine for young people of this Town. M. Hatten said there is no place for the children here in Town to play basketball. Vote on amendment is defeated. Vote on Article as read was in the affirmative.

ARTICLE 13. To see if the Town will vote to appropriate the sum of \$2,000 for the construction of a ramp to provide handicapped access to the Town Hall, and to authorize the withdrawal of \$2,000 from the Town Hall and Parking Lot Capital Reserve fund, established in 1972 for said purposes.

Motion was made by N. Lovejoy and seconded to accept Article as read. G. Clukay asked if the ramp would be along side of the building and Selectman John Kepper advised yes, and also indicated that the job would be put out to bids. Vote was in the affirmative.

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$43,875 for the purpose of replacing South Road bridge and enabling the Town to apply for State and Federal Aid for said replacement, and to authorize the Board of Selectmen and Treasurer to issue notes or bonds for the sum of \$43,875 and to perform all necessary powers and duties pursuant to RSA 33:8 in relation thereto, and further, to authorize the Selectmen in fixing the terms and conditions of said notes or bonds pursuant to RSA 33:8 to provide for repayment of principal and interest in such amounts as will be defrayed by the earnings from the Road Maintenance Capital Reserve Funds. (Ballot)

Motion was made by D. Chamberlin and seconded to accept Article as read. Selectman John Kepper advised that the Town's portion of this is 7%. Federal Aid will be 93%. This money is already in Road Fund. Several residents of this area spoke in favor of this Article. Needs a two-thirds vote by ballot. Results of balloting:

93 YES

13 NO

Vote was in the affirmative.

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$6,000 to be put into the Pingree Bridge Capital Reserve Fund, established in 1985.

Motion was made by D. Rapalyea and seconded by C. Haight to accept Article as read. vote was in the affirmative.

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$5,000 to be put in the Reassessment of the Town Capital Reserve Fund, established in 1986.

Motion was made by D. Chamberlin and seconded to accept Article as read. Vote was in the affirmative.

ARTICLE 17. To see if the Town will vote to authorize the Board of Selectmen to explore with neighboring communities the possibility of sharing police protection or to take any action relating thereto.

Motion was made by D. Chamberlin and seconded to accept Article as read. Vote was in the affirmative.

ARTICLE 18. Shall we adopt the provisions of RSA 72:1-c which authorize any town or city to elect not to access, levy and collect a resident tax?

Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept Article as read. Vote was in the affirmative.

ARTICLE 19. To see if the Town will vote to authorize the withdrawal from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972 for use as set-offs against budgeted appropriations in the amounts indicated; and further, to authorize the Selectmen to make prorata reductions in the amounts if estimated entitlements are reduced, or to take any action thereon.

Health	\$1,000.00
Library	4,000.00
Fire	4,000.00
Police	2,000.00
Recreation	1,000.00

Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept Article as read. Vote was in the affirmative.

ARTICLE 20. To see if the Town will vote to authorize the Selectmen to make application for, to accept and to expend on behalf of the Town any and all advances, grants or other funds, gifts or contributions, which may now or hereafter be forthcoming from the United States of America, the State of New Hampshire, any Federal or State agency, or any private gift or contribution in accordance with RSA 31:95-b.

Motion was made by D. Chamberlin and seconded to accept Article as read. Vote was in the affirmative.

ARTICLE 21. To see if the Town will vote to authorize the Selectmen and Treasurer to borrow money on notes of the Town in anticipation of taxes, pursuant to RSA 33:7.

Motion was made by D. Rapalyea and seconded by D. Chamberlin to accept Article as read. Vote was in the affirmative.

ARTICLE 22. To see if the Town will vote to authorize the Selectmen to transfer tax liens acquired by the town at a Tax Collector's sale or to convey title to real estate acquired pursuant to a Tax Collector's deed by public auction, sealed bid or in such other manner as the Selectmen may determine as justice may require pursuant to RSA 80:42.

Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept Article as read. Vote was in the affirmative.

ARTICLE 23. To see if the Town will vote to authorize the Selectmen to sell Town property with a value under \$2,500.

Motion was made by N. Lovejoy and seconded by D. Chamberlin to accept Article as read. Vote was in the affirmative.

ARTICLE 24. To see if the Town will vote to accept the Budget as presented by the Budget Committee and to raise and appropriate such sums of money as may be necessary to defray Town charges for the ensuing year or to pass any vote relating thereto.

Motion was made by D. Chamberlin and seconded by D. Rapalyea to accept Article as read. Vote was in the affirmative.

ARTICLE 25. To see if the Town will vote to discontinue subject to gates and bars that portion of Quimby Road beginning at the driveway leading to the dwelling of David Connors and continuing to the intersection of Quimby Road and the Old South Range Road. The purpose of this Article is to confirm the Class VI status of this section of Quimby Road.

Motion was made by N. Lovejoy and seconded by D. Rapalyea.

T. Loop addressed the meeting and explained where Quimby Road is and how the change of road class would affect his property. Town services to this area are very limited and he has maintained the road himself. D. Chamberlin asked where the Town stands legally and Town Counsel, Dan Crean, read from RSA 225:5, paragraph 5, which states that after a Town has not maintained a road for five years, it becomes a Class VI Road. T. Loop said the Town hasn't maintained it because he hasn't requested it, he also asked to have this Article voted down. David Connors stated he agreed with T. Loop, that the road should be a Class V Road.

Motion on Article 25 was defeated.

ARTICLE 26. To see if the Town will vote to instruct the town's representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook Nuclear Plant shall be stored or disposed of within this Town of Salisbury unless and until the proposed site of the proposed storage or disposal has been approved by the voters of the Town at the annual Town Meeting by written ballot.

Motion was made by S. Miller and seconded by U. Patten to accept Article as read. Vote was in the affirmative.

ARTICLE 27. To transact any other business that may legally come before this meeting.

Charles Haight made the motion to adjourn meeting. Motion was seconded. Meeting adjourned at 9:30 PM.

The above is a true copy according to the best of my knowledge and belief.

DORA RAPALYEA

Town Clerk

ATTEST: Dora Rapalyea, Town Clerk

BIRTHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1987

Date	Name of Child	Name of Mother	Name of Father
Jan. 5	Dillion Richard	Lynn Marie Dickey	Dana Robert Dickey
Jan. 30	Joshua Robert	Kimberly Underhill	Jeffrey R. Marceau
Feb. 1	David Anthony	Patricia Wescott	William Wescott
Feb. 8	Lauren Marie	Julie Goddard	Michael Goddard
April 7	Christopher Paul	Mary Hurley	Paul Hurley
June 19	Amber Marie	Carol Savary	Robert Savary
Aug. 3	Elizabeth Rose	Patricia McCarthy	James McCarthy
Sept. 20	Jenna Lynn	Diane Lightbody	Steven Lightbody
Oct. 17	Caleb Hodges	Nancy Lyn Connor	Kevin Connor
Dec. 14	Brennen Edward	Lori Jean Lorden	Jerry Lorden

MARRIAGES REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1987

Date	Name of Groom	Residence	Name of Bride	Residence
March 22	James M. Flint	Salisbury	Karen L. Davis	Salisbury
April 4	Michael England	Manchester	Tammy Frank	Salisbury
May 2	Clinton Johnson	Salisbury	Betty Alexander	Concord
June 6	Harold E. Durgin	Laconia	Dorothy Parris	Salisbury
June 7	Michael Burdick	Salisbury	Ann M. Denoncourt	Salisbury
July 13	Donald Jones, Jr.	Salisbury	Sandra Elias	Tilton
July 18	Daniel R. Clark	Pembroke	Marat L. Maddocks	Salisbury
Sept. 19	Matthew Ruddy	Loudon	Karen L. Downes	Salisbury
Sept. 26	David Peaslee	Salisbury	Laurie Dickerson	Salisbury
Oct. 17	James Minard	Salisbury	Madeline Little	Candia

DEATHS REGISTERED IN THE TOWN OF SALISBURY FOR THE YEAR ENDING DEC. 31, 1987

Date	Name of Deceased	Place of Death
May 12	Marion Diemond	Franklin
Aug. 6	Weymouth R. Taylor	Salisbury
Sept. 19	Sylvia Parks Barber	New London
Nov. 17	Mildred G. Stahl	Hanover
Dec. 29	John Seymour	Concord
I hereby certify that the above is correct according to my belief and knowledge.		DORA RAPALYEA, <i>Town Clerk</i>

Almond Library
Murham. NH
03284



Polls Open at 1 P.M. — Close at 9:00 P.M.

TOWN OFFICE HOURS:

Selectmen Meet 2nd and 4th Mondays at 7:00 P.M.

Administrative Assistant Hours:	Thursday & Friday 9:00 A.M. to 4:30 P.M.
Town Clerk Hours:	Tuesday & Wednesday
In charge of:	9:00 A.M. to 11:00 A.M.
Auto Registrations	7:00 P.M. to 8:30 P.M.
Vital Records	
Dog Licenses	
Town Tax Collector Hours:	Tuesday & Wednesday
In charge of:	9:00 A.M. to 11:00 A.M.
Property, Resident, Yield	7:00 P.M. to 8:30 P.M.
Taxes	
Library	Tuesday 9:00 A.M. to Noon Thursday 1 P.M. to 5 P.M. Friday 6:00 P.M. to 8:00 P.M. Saturday 1:00 P.M. to 4:00 P.M.

Cover photo is an official White House photograph taken at Old Home Day 1987 of, seated: National DAR Good Citizen award winner, Eileen Hattan; Roy Downes and Kenneth Mailloux; standing: Mrs. Bush, Governor Sununu, Vice President Bush and Leah Schaefer.